General Assembly
Official Records
Seventy-first Session
Supplement No. 34

A/71/34

Report of the Joint Inspection Unit for 2016 and programme of work for 2017

United Nations • New York, 2017

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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

ISSN 0255-1969

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Abbreviations

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICSC	International Civil Service Commission
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
OIOS	Office of Internal Oversight Services
PAHO	Pan American Health Organization
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization

UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

Mission statement*

As the only independent external oversight body of the United Nations system mandated to conduct inspections, evaluations and investigations system-wide, the Joint Inspection Unit aims to:

(a) Assist the legislative organs of the participating organizations in meeting their governance responsibilities in respect of their oversight function concerning management by the secretariats of human, financial and other resources;

(b) Help to improve the efficiency and effectiveness of the respective secretariats in achieving the legislative mandates and the mission objectives established for the organizations;

(c) Promote greater coordination among the organizations of the United Nations system;

(d) Identify best practices, propose benchmarks and facilitate information-sharing throughout the system.

* See A/66/34, annex I, on the revised strategic framework of the Joint Inspection Unit for 2010-2019.

Message by the Chair

In accordance with article 10, paragraph 1, of the statute of the Joint Inspection Unit of the United Nations system, I am pleased to present this annual report of the Unit, containing an account of its activities for the period from 1 January to 31 December 2016, and an outline of its programme of work for 2017.

In a United Nations system environment that emphasizes efficiency and effectiveness, transparency and accountability and the integration and coordination of efforts across organizational boundaries to deliver results, the contribution that the Joint Inspection Unit is expected to make, in line with its statute, has rarely been more salient. The Unit is determined to intensify its efforts to carry out its mandate as an oversight body with a unique system-wide remit in a way that responds to the contemporary requirements and expectations of participating organizations.

Accomplishments in this respect are already evident in the work completed over the past year. To cite just three: a series of reports prepared at the request of the General Assembly elucidated on an interconnected set of issues concerning United Nations system support for small island developing States; a report on fraud prevention, detection and response offered a specific and actionable framework to support integrity and accountability in United Nations system organizations; and the Unit's work in carrying out independent system-wide evaluations of aspects of the operational activities for development, for all the challenges encountered, required the Unit to draw on new forms of collaboration with a wide range of stakeholders, enabled by innovative funding arrangements. The Unit also takes some satisfaction in the dialogue that was carried out with all participating organizations on the formulation and implementation of recommendations, as well as with steps the Unit took to strengthen the quality of its reports by improving working procedures.

There remains scope for further progress. The implementation of a forward-looking programme of work on a rolling, biennial basis will be strengthened to improve resource planning and to enable the implementation of complex projects that take longer to complete. The Unit will attach particular importance to supporting the 2030 Agenda for Sustainable Development, in line with the policies articulated by legislative bodies, and also taking appropriate account of the principles for the support of that Agenda expressed by the United Nations System Chief Executives Board for Coordination. With regard to the preparation of its reports, the Unit will work to make them concise and to ensure that recommendations are always actionable and results-oriented.

Although the reports of the Joint Inspection Unit are issued in the name of inspectors, the critical role played by the Unit's staff in preparing them should not be underestimated. The research, coordination, consultation required for the production of reports could not be carried out without this dedicated staff, whose contribution is much appreciated.

The annual report for 2015 (A/70/34) drew attention to the need to examine how the resources available to the Unit are deployed. The stated intention to carry out, among other things, a review of the structure of the secretariat was not undertaken mainly because an Executive Secretary was not in place. That appointment will be made during 2017 and the review would be carried out

thereafter. At a practical level, the analysis should help to clarify the mix of skills in the secretariat and access to specialized expertise required to support the contemporary needs of the Unit.

The Unit appreciates the keen interest in its work shown by the General Assembly. The anomaly that arises is that, as discussed in paragraphs 69 to 71 below, the Unit perceives the consideration of its reports by the General Assembly to have diminished. The Unit hopes that consideration will be given to reversing this.

A final word is on the recurring issue of funding for the web-based tracking system and the Joint Inspection Unit website. The Unit does not wish to make it appear that these small sums are the dominant issue in its relationship either with the United Nations Secretariat or the General Assembly — they are not — but we keep reverting to this because the Unit sees itself facing a conundrum. On the one hand, the Secretariat does not include the provision in the proposed programme budget — presumably because it would mean an increase, however tiny — and has suggested that the Secretariat could in any case provide these services without charge. On the other hand, the Secretariat ends up not providing the services, and responds neither to repeated entreaties, even at a senior management level, nor to the relevant provisions of General Assembly resolutions 70/247 and 70/257. The Unit offers a suggestion, in paragraph 67, to end this impasse.

I also take the opportunity to welcome a new inspector, Eileen Cronin, who joined the Unit in January 2017, as well as to thank inspector George Bartsiotas, who left the Unit during 2016, for his contribution and dedication to the Joint Inspection Unit.

(*Signed*) Jeremiah **Kramer**
Chair
Geneva, 18 January 2017

Chapter I
Major areas of activities in 2016

1. As always, the activities of the Unit in 2016 focused on the execution of its programme of work, although outreach and internal improvements also commanded attention. The Unit initiated seven new projects in 2016, four of which were under the leadership of the four new inspectors who took up their appointments at the start of the year. Furthermore, 10 projects carried over from the programme of work for 2015 were completed, including the two pilot evaluations under the independent system-wide policy and a review of the support for small island developing States, requested by the General Assembly. The status of implementation of the workplan for 2016 as at 31 December 2016 is set out in annex I and the summary of the completed assignments is included in section B of the present chapter.

2. The year 2016 also marked the fiftieth anniversary of the Joint Inspection Unit, providing a good opportunity for outreach. Several events were held to commemorate the occasion, including a panel discussion on the topic "Oversight in the United Nations system: challenges and opportunities for the Joint Inspection Unit", which was well attended by representatives of participating organizations and Member States. In addition, several articles relating to the work of the Unit were published on its website and in *UN Special*, and a special event was held at the Library of the United Nations Office at Geneva, in which the contemporary challenges faced by the Joint Inspection Unit were discussed. The Unit devoted significant effort to these events as an opportunity to showcase the work of the Joint Inspection Unit and the impact it had made over the past 50 years.

3. The Unit also convened its fourth biennial meeting of focal points in September 2016. This was a fruitful event, with active engagement from 33 focal points representing 22 of the Unit's 28 participating organizations. Comments and suggestions were received from the participants relating to various aspects of the work of the Unit, including the development of topics for the programme of work, the engagement with senior management of participating organizations and legislative bodies, the dissemination and promotion of the Unit's reports and enhancements to the Unit's web-based tracking system for monitoring report recommendations.

4. The Unit concluded an in-depth review of its internal working procedures to streamline its operations and administrative arrangements leading to more efficient internal processes and to reinforce the application of the norms and standards (see A/68/34, annex VII) in carrying out and finalizing projects. A major effort was also made with all participating organizations to verify the status of the acceptance and implementation of the recommendations of the Unit.

A. Interaction with other oversight and coordinating bodies

5. In accordance with the agreed rotation of responsibilities among the three oversight bodies — the Board of Auditors, OIOS and the Joint Inspection Unit, the Unit convened the annual tripartite meeting in December 2016. The main item on the agenda was the sharing of the draft programmes of work of the three bodies for 2017. The discussion that followed centred on avoiding overlap and duplication and

achieving further synergy and cooperation on subjects of common interest. Several topics lent themselves to further coordination and these will be acted upon in the course of executing the work programmes in 2017.

6. The close interaction with the CEB secretariat continued with most of the discussions being focused on the timely processing of the system-wide reports of the Unit and the consolidation of comments from participating organizations. The Unit is grateful for the cooperation and engagement of the CEB secretariat and its efforts to ensure that the Unit's reports are addressed appropriately and in a timely manner. Discussions will continue in relation to ensuring that CEB comments help to maintain clear options for legislative action on the recommendations of the Unit.

7. The Unit engaged with the representatives of internal investigations services of the United Nations system organizations as an observer at its annual meeting and also participated in the seventeenth Conference of International Investigators, both hosted by the International Anti-Corruption Academy in October 2016.

B. Reports and management letters issued in 2016

8. In 2016, the Unit completed 10 system-wide reports and 1 single organization report on the following topics: succession planning in the United Nations system organizations; comprehensive review of United Nations system support for small island developing States: initial findings and final findings (two separate reports); fraud prevention, detection and response in United Nations system organizations; evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally agreed development goals; meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication; state of the internal audit function in the United Nations system; safety and security in the United Nations system; knowledge management in the United Nations system; administrative support services: the role of service centres in redesigning administrative service delivery; and review of management and administration in the International Telecommunication Union.

9. A series of management letters was issued on the acceptance and implementation of the recommendations of the Unit by its 24 participating organizations and CEB.

Summaries of key findings and recommendations of reports and management letters completed in 2016

Review of management and administration in the International Telecommunication Union (ITU) (JIU/REP/2016/1)

10. The review outlined the complexity of the structure and governance of the Union and of its management framework. The recommendations aimed to reinforce the internal coherence and cohesion of the organization, notably through enhanced coordination across its General Secretariat and the three Sectors. In the light of concerns expressed by Member States, special attention was focused on the ITU financial framework. The report recommended that the Secretary-General of ITU

should produce a comprehensive strategy for improving the financial situation of the Union that would incorporate cost-saving measures as well as possible revenue generation. The inspectors also argued for the consolidation of a stand-alone accountability framework and further development of a corporate risk management policy, as well as the consolidation of the human resources framework. The Plenipotentiary Conference of 2018 was advised to ensure that the role of the ITU regional presence is mainstreamed in the strategic plan of the Union.

11. In May 2015, the ITU Council formally endorsed the report of the Unit and instructed the ITU Secretary-General to implement all formal and informal recommendations addressed to the Secretariat and to provide a comprehensive progress report on their implementation to the Council in 2017. This is seen as a good practice in terms of considering the reports and recommendations of the Unit.

Succession planning in the United Nations system organizations (A/71/393)

12. The primary objective of this system-wide review was to follow up and assess the progress made in developing a framework for a succession planning strategy and implementing the relevant policies. The review mapped the elements of the existing informal succession planning processes that are in line with the framework proposed in 2009 by the CEB secretariat, in response to a recommendation issued in 2007 by the Unit. In addition, the review assessed the progress made in the system-wide discussions on succession planning that were initiated in 2009 in the framework of the Human Resources Network of the CEB High-level Committee on Management.

13. The report concluded that succession planning, while important, was not treated as a priority in any United Nations system organization since none had a formal succession planning process in place. Neither was there any definition of succession planning, either at the organizational level or system-wide. Organizations were urged by the report to expedite their succession planning processes in order to prevent the potential loss of institutional memory and ensure smooth knowledge transfer and business continuity, especially in the leadership positions and other crucial functions. In particular, the report addressed a recommendation to the governing bodies of the United Nations system organizations requesting them to exercise their oversight role to examine the causes for the absence of formal succession planning in their respective organizations.

14. The report recommended that the executive heads should ensure the application of five benchmarks based on leading practices in the private and public sectors, and the adoption of appropriate frameworks for succession planning strategies accompanied by appropriate guidelines. At a system-wide level, it was recommended that CEB reinstate succession planning as a main agenda item of the Human Resources Network.

Comprehensive review of United Nations system support for small island developing States: initial findings (A/71/324)

15. The General Assembly, in its resolution 69/288, took note with appreciation of the report entitled "Recommendations to the General Assembly of the United Nations for the determination of parameters for a comprehensive review of United

Nation system support for small island developing States" (A/69/921) and further mandated the Unit to undertake the comprehensive review as soon as possible.

16. In response, the Unit undertook in 2015 a review entitled "Comprehensive review of United Nations system support for small island developing States: initial findings", resulting in four recommendations aimed at improving the collaboration and coordination among the entities covered by the United Nations strategic framework with regard to their respective mandates relating to the implementation of the Small Island Developing States Accelerated Modalities of Action (SAMOA) Pathway. The review analysed the following:

- United Nations Headquarters support provided by the Small Island Developing States Units of the Department of Economic and Social Affairs and of the Office of the High Representative for Least Developed Countries, Landlocked Developing Countries and Small Island Developing States to small island developing States, including an analysis of the resources available to deliver their respective mandates
- The contribution and coordination of the work of the organizations and entities covered by the United Nations strategic framework whose mandates are relevant to small island developing States; the analysis aimed at identifying measures to improve programmatic coordination within the United Nations
- The composition, role and functioning of the Inter-Agency Consultative Group on Small Island Developing States and proposed measures to upgrade the relevance of its work in support of small island developing States.

17. The initial findings revealed that the evolving mandates of the Department of Economic and Social Affairs and the Office of the High Representative for Least Developed Countries, Landlocked Developing Countries and Small Island Developing States had led to an increasing workload for the two Small Island Developing States Units in the Secretariat, without a commensurate increase in resources to support the additional work. The review addressed possible ways of strengthening the programmatic coordination within the United Nations Secretariat.

18. The report also requested that the Secretary-General highlight, in his annual report on small island developing States, the work undertaken by all system entities, including a strategic vision for a more coordinated and coherent planning to foster the implementation of the SAMOA Pathway.

19. The review analysed the composition, role and working modalities of the Inter-Agency Consultative Group on Small Island Developing States. As a result, progress was made during 2015 and 2016, with the Department and the Office of the High Representative now alternately chairing the Group, and the inputs of the Group are fed into the preparation of the report of the Secretary-General on small island developing States and into the newsletter on small island developing States launched by the Department in March 2016.

Comprehensive review of United Nations system support for small island developing States: final findings (JIU/REP/2016/7)

20. In 2016, the Unit prepared the final findings covering the scope of recommendations 1, 5 and 6 of its previous report (A/69/921), namely:

- System-wide coherence in United Nations system work in support of small island developing States to implement the SAMOA Pathway, taking into account its linkages with other global mandates
- Institutional set-up and coordination for monitoring and reporting on the implementation of the SAMOA Pathway
- Institutional and managerial mechanisms of coordination between the Department of Economic and Social Affairs and the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States.

21. The review analysed the United Nations system support in the field, with particular attention to the work of the United Nations funds and programmes, specialized agencies and environmental conventions. The field visits revealed high expectations from the Governments of the small island developing States for a better alignment of the work of the United Nations system with the priorities defined at the national and regional levels by those States themselves.

22. The review called for efforts to be made, in defining the monitoring and accountability frameworks, to minimize the burden for small island developing States to report on the SAMOA Pathway and other global mandates such as the 2030 Agenda, the Paris Agreement on Climate Change, the Addis Ababa Action Agenda and the Sendai Framework on disaster risk reduction.

23. The implementation of the nine recommendations contained in the report, seven of which were addressed to governing bodies, should contribute to strengthening the system-wide coherence and effectiveness of the United Nations system to foster the implementation of the SAMOA Pathway.

Fraud prevention, detection and response in United Nations system organizations (JIU/REP/2016/4)

24. The review addressed concerns expressed by Member States and internal and external oversight bodies of the United Nations system regarding the status of anti-fraud efforts. It examined fraud prevention, detection and response in the United Nations system at the conceptual and operational levels, and advocated the adoption of a fraud management framework for dealing with fraud prevention, detection and response. The review took appropriate account of the significant work done by the oversight bodies of the United Nations system in recent years[1] as well as of previous reports that also dealt in part with certain aspects of fraud.[2]

25. In addition to substantial financial losses, fraud has damaging effects on an organization's reputation, placing at risk the ability to implement programmes effectively, establish partnerships and secure funding. Fraud prevention, detection

[1] In particular by the Board of Auditors, the Independent Audit Advisory Committee, OIOS and other internal and external audit bodies.

[2] Most notably, the reports on the analysis of the resource mobilization function (JIU/REP/2014/1), the management of implementing partners in United Nations system organizations (JIU/REP/2013/4), the investigations function in the United Nations system (JIU/REP/2011/7 and JIU/REP/2000/9), and the accountability frameworks in the United Nations system (JIU/REP/2011/5).

and response mechanisms, therefore, play a key role in safeguarding organizations. Anti-fraud measures play an equally important role in enhancing the accountability and effectiveness of the United Nations system and in promoting appropriate oversight and the responsible use of resources.

26. The challenges presented in the Unit's report included: the absence of a strong "tone at the top" in dealing with fraud; the absence of the promotion of an encompassing anti-fraud culture; the absence of systematic assessments to determine the level of fraud risk exposure; the absence of a commonly understood definition of fraud; the absence of a clear policy and/or strategy to fight fraud; the lack of business process ownership and serious governance deficits in dealing with fraud; delays in investigations of alleged fraud compounded by shortages of trained and qualified forensic investigators; the lack of proportionate resources dedicated to anti-fraud activities; weak implementation of multilateral frameworks for common debarment of third parties and other sanctions regimes; the lack of systematic follow-up to investigations, especially with national enforcement authorities; and the absence of a robust disciplinary regime to deal with employees engaging in fraudulent activities.

27. The review advocated the adoption of a fraud management framework, comprising eight pillars, that provides guidance on ways to deal with fraud prevention, detection and response in the United Nations system.

Independent system-wide evaluation of operational activities for development

28. In implementing the General Assembly pilot policy (see A/68/658-E/2014/7) and projects on independent system-wide evaluation of operational activities for development (see resolution 68/229), the Unit diversified its methods and programme of work to engage in partnership with central evaluation offices of the United Nations system and other key stakeholders. The partnership provided an opportunity to leverage the value of the various stakeholders in a concerted effort to support the system-wide evaluation of development efforts, in close collaboration with the United Nations Evaluation Group.

29. The Unit has dedicated considerable resources to the pilot effort and in 2016, it continued to host the independent system-wide evaluations coordination secretariat, manage the trust fund established for extrabudgetary funding and serve as the chair of the interim coordination mechanism which comprised membership from the Department of Economic and Social Affairs, the United Nations Development Group, the United Nations Evaluation Group, the United Nations Office for the Coordination of Humanitarian Affairs and OIOS.

30. The Unit played a leadership role in the conduct and management of the pilot evaluations requested by the General Assembly in its resolution 68/229. Two inspectors have served, respectively, as the chair of the evaluation management groups for the two pilot evaluations requested, namely: (a) "Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication"; and (b) "Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection and to support the achievement of the Millennium Development Goals and other internationally agreed development goals".

Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally agreed development goals (A/71/431)

31. This is one of two evaluations requested for the pilot implementation of the independent system-wide evaluation policy. It examined the relevance, coherence, and the added value of the United Nations system as a whole in strengthening national capacities for statistical data collection, analysis and use. Statistics play a significant role in supporting the development of robust evidence-based decisions. In the 2030 Agenda for Sustainable Development, adopted in September 2015, world leaders re-emphasized the need for evidence-based decision-making and called for "country led" processes in the planning, monitoring, and evaluation of the Sustainable Development Goals, as a means of strengthening the relevance and sustainability of the United Nations contribution in the future. In this regard, national statistical capacity has been central in the dialogue on the monitoring and review of progress in the achievement of the 2030 Agenda, highlighting the need to strengthen national capacities to produce data at the level of disaggregation necessary to ensure that "no one is left behind".

32. The evaluation showed that the United Nations system has made a positive contribution to strengthening national capacities for the production of statistics but that there are still challenges relating to the quality of this contribution, specifically with regard to the coordination of activities, the sustainability of the results and the relevance to national priorities. One of the main concerns emerging from the analysis conducted for the evaluation is the inadequate support by the United Nations system to greater and more effective use of statistics by policymakers, civil society and the private sector. The evaluation recommended that support for national statistical capacity development should become a major strategic priority for the United Nations system and that the principal goal of this work is the better use of statistics to support the achievement of national development goals, including the Sustainable Development Goals. It also called for greater coordination, coherence and integration among United Nations entities supporting national statistical capacities at the country level. The United Nations support for national statistical capacity development has to be designed in a more systemic and holistic manner, with a comprehensive framework able to leverage existing capacities and mandates across the United Nations system to deliver support to national statistical capacity in an integrated manner.

Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication (A/71/533)

33. This report is the second of the two evaluations requested for the pilot implementation of the policy for independent system-wide evaluation. The review examined the overall quality, credibility and use of United Nations Development Assistance Framework evaluations undertaken in the period 2009-2013, and sought to provide an assessment of the contribution of the United Nations system in achieving national development goals. The exercise also aimed at introducing improvements and adjustments to the existing guidelines for the Framework evaluation process.

34. The evaluation concluded that there was a lack of commitment from stakeholders in the United Nations Development Assistance Framework evaluation process, evidenced by a low level of compliance with both the requirement for an evaluation (compliance rate of 37.5 per cent from 2010 to 2013) and the quality standards. There was only partial adherence to and utilization of robust evaluation methodologies. Furthermore, a low level of participation from national stakeholders was identified, along with significant issues of coordination and cooperation in the evaluation activities conducted by the United Nations entities at the country level. The review also found that United Nations programming principles were not fully considered, with principles of environmental sustainability and capacity-development being seldom mentioned. These shortfalls were addressed through five strategic recommendations, of which one was addressed to the General Assembly and four to the Secretary-General. In the report, care was taken to develop a set of actionable recommendations addressing the issues at hand, and refrain from being excessively prescriptive as to not constrain the development of context-specific solutions. With the emphasis on nationally contextual solutions as a primary focus of the 2030 Agenda for Sustainable Development, the Framework process as a whole acquires greater salience.

State of the internal audit function in the United Nations system (JIU/REP/2016/8)

35. The internal audit function is an established and integral part of the accountability framework in the United Nations system. Given the key role that the internal audit function plays in the good governance of organizations, the periodic review of developments and key issues by the Unit is essential. In this context, the Unit prepared its third report related to the audit function (for the previous reports, see A/60/80 and A/66/73). All of the recommendations contained in the current report complement those of previous reports of the Unit dealing with internal audit.

36. Although internal audit is a well-recognized and utilized function, it needs to be further capitalized on by senior management, governing bodies and donors for assurance on governance, internal control and risk management processes in United Nations system organizations. Internal audit services have made good progress in achieving professional auditing standards, which is an important message to external stakeholders, including donors, regarding the quality and reliability of the internal audit function in United Nations system organizations.

37. A critical aspect for the internal audit function is independence and in this regard, executive heads and governing bodies of the organizations were both encouraged in the report to ensure and enhance the independence of their internal audit services, including through the provision of sufficient resources.

38. The internal audit strategy needs to be better aligned with that of the organizations served, particularly in terms of the size and resourcing needs of the internal audit service, the type of auditing services to be offered and the feasibility of combining with other independent oversight functions, such as investigation, inspection or evaluation. The report called for the strategy to be developed by the head of internal audit/oversight, in close consultation with the oversight committee and the executive head.

39. The heads of internal audit/oversight in the United Nations system were encouraged to ensure that annual reporting provided comprehensive views on oversight and that governing body members would be given access, upon request, to all internal audit reports. The question of public disclosure, however, needs to be carefully examined and evaluated by the executive heads and the governing bodies on an organization-by-organization basis.

40. The establishment of independent oversight committees has been an important achievement in United Nations system organizations in recent years. The review found that there was a need for an institutionalized role for the governing bodies with respect to the oversight committees and in this regard recommended that the governing body review and approve the oversight committee charter, and that the role of the committee be formalized in the organization's regulations and rules. The governing body must also play a role in the selection of oversight committee members and the performance of the committee. The annual report of the independent oversight committee should be presented to the governing body as an important accountability document that provides advice on the effectiveness of the internal audit function.

Safety and security in the United Nations system (JIU/REP/2016/9)

41. The security and safety of United Nations personnel has been a persistent issue on the United Nations agenda. The current report is system-wide review focusing on the participating organizations of the Joint Inspection Unit and members of the Inter-Agency Security Management Network. Particular attention is given to the role and services provided by the Department for Safety and Security of the United Nations Secretariat, as the primary coordinating actor of the United Nations security management system. The system is responsible for the security of approximately 180,000 personnel, as well as 300,000 dependants in environments ranging from major cities to deep field locations. In addition to working in areas with high crime, natural hazards, social instability and armed conflict, it must provide preventive measures and adequate responses to global threats such as terrorism.

42. The strategic areas that formed the focus of the review were: security culture; security-related information management; safety and security standards; security crisis management and surge capacity; and resources and finance. The United Nations security management system has unquestionably evolved, moving from, among other things, a security phase system, considered to be one of the main difficulties faced in the field, to a risk-management philosophy of "how to stay", based on the structured use of risk analysis. New policies and standards have been developed and inter-agency cooperation is more robust. The system is, however, characterized by its fragmentation in various areas and at different levels. The report called for a higher level of integration of resources, financial and human, to optimize the use of security resources system-wide, avoid duplication and build upon the expertise in each of the organizations of the United Nations security management system, while taking into consideration their specific operational needs and the degree of autonomy necessary for them to realize their respective mandates.

43. The review contained proposals specific to the strategic areas mentioned above, including eight recommendations: one of them for consideration by the General Assembly; four recommendations addressed to the executive heads of

United Nations system organizations; two addressed to the Department of Safety and Security and one to the Under-Secretary-General for Safety and Security as the Chair of the Inter-Agency Security Management Network.

Knowledge management in the United Nations system (JIU/REP/2016/10)

44. The review assessed the preparedness for knowledge management across the United Nations system. The existence of a strategy, policy documents, and/or guidelines aimed at defining, institutionalizing and operationalizing knowledge management was the primary focus of the five criteria used for assessment. The review found that knowledge management was not yet a strategic priority in all United Nations system organizations, and there were no common practices accepted or shared system-wide. The review indicated that the main common element of a preparedness framework was the existence of a vision of knowledge management irrespective of the form in which such visions were expressed.

45. Indeed, some organizations had already adopted knowledge management strategies. Following different paths, they put in place basic elements of knowledge management at conceptual or operational levels. Where such strategies existed, they included, to different extents, policies and measures that dealt with the other elements of the preparedness framework. The report suggested that the existing knowledge management strategies that had passed the test of time and relevance could inspire or help other willing organizations to adopt their own strategies. The scope and contents of strategies could be adapted to the specific mandates of concerned organizations. The review concluded that intellectual resources necessary to draft knowledge management strategic frameworks did exist in all the organizations, at the headquarters and field levels.

46. An underlying assumption of the report was that knowledge management can be improved within existing resources. Special attention was paid to the role of human resources as the prevailing factor in the knowledge management processes. There was a latent virtuous circle that can be activated to valorize knowledge and human resources that are currently underutilized, in each organization and system-wide. The recommendations followed the structure of the preparedness framework and tried to enhance the role of knowledge management in service of the 2030 Agenda for Sustainable Development. They focused on filling the existing gaps in knowledge management system-wide, based on the existing practices; valorizing better the human resources and the knowledge they acquire in their organizations; and stimulating common system-wide initiatives in general and in the specific context of the 2030 Agenda.

Administrative support services: the role of service centres in redesigning administrative service delivery (JIU/REP/2016/11)

47. Against the backdrop of initiatives by United Nations system organizations to improve the efficiency and effectiveness of administrative support services, the review examined the experience of seven organizations in consolidating service delivery in service centres in lower cost locations. Although cost reduction has in most cases been the main driver, other objectives were relevant as well, such as improved service quality, reduced risk and enhanced mission focus.

48. The review found that (a) the United Nations system organizations were heading in the right direction by considering shared (consolidated services), services centres, and locating such centres in lower cost locations, which were well established concepts that could, and had, generated meaningful efficiencies; (b) a focus on relocation to low-cost venues in presentations to governing bodies had tended to overshadow the distinct analysis and presentation of the opportunities available through business process improvement and the consolidation of service delivery; (c) embedding change and realizing benefits took investment and time; a focus on short-term savings could be short-sighted and counterproductive; sustained leadership supported by effective change management to drive and embed change was important; (d) the challenges of moving to low-cost locations should not be underestimated and the business case should be compelling; (e) the role played by legislative bodies varied from detailed engagement to the process level to leaving broad discretion to management; as this was a function of the governance relationship between the legislative body and the relevant secretariat, a uniform approach was not realistic; (f) shared services benefited from active partnership between clients and service provider where each carried out its part. Customer service orientation and performance management had not been consistently well developed; and (g) inter-agency cooperation on global service centres lagged behind both analogous work at the country level and the extensive cooperation that takes place on other aspects of global service delivery approaches.

49. The review drew attention to a range of human resources management challenges related to service centres, including the need for updated policies to enable use of locally recruited professional expertise not limited to national content; highlighted the need for more systematic attention to the results of administrative service reform, at least by the technical advisory bodies that support legislative bodies in their oversight and monitoring functions; identified challenges to greater inter-agency cooperation; and urged the development within the relevant coordination mechanisms of a horizontal work stream on service delivery.

Review of the acceptance and implementation of the Joint Inspection Unit recommendations by organizations (JIU/ML/2016/1-JIU/ML/2016/25)

50. In 2015, the Unit decided to undertake a review of the acceptance and implementation of its recommendations by the participating organizations from 2006 to 2012. The first part of the review, which included an analysis of the rate of acceptance and implementation of recommendations based on statistics provided by the web-based tracking system and the process of consideration of Unit's reports by organization, has been completed. A series of 28 management letters containing the findings and recommendations of this review addressed to the executive heads of each organization and the CEB secretariat has been issued, of which 25 letters were finalized in 2016. The response of participating organizations has been very positive. As a result, the number of long-outstanding recommendations has been reduced by half, the number of organizations using the web-based tracking system has increased from 23 to 26 and 5 new organizations committed to initiate consideration of reports by their legislative bodies. Other expected outcomes of the first part of the review are a better dissemination of Joint Inspection Unit reports through the use of hyperlinks, timelier issuance of CEB comments and consideration of reports, a reduction in the number of recommendations considered "not relevant"

by the organizations and improved decision-making on the recommendations contained in the reports of the Unit. The second part of the review, which will identify best practices and lessons learned from the follow-up process, has been initiated and will be completed in 2017, with the publication of a system-wide report.

C. Investigations

51. Investigations by the Unit focus on alleged violations of regulations and rules and other established procedures by executive heads, heads of internal oversight bodies, officials of the organizations other than staff members, and, on exceptional basis, staff of organizations that do not have an in-house investigation capacity, resources permitting.

52. General principles and guidelines for investigations applied by the Unit seek to ensure conformity with the revised Uniform Guidelines for Investigations endorsed by the tenth Conference of International Investigators in 2009.

53. In 2016, the Unit did not receive any new complaints; and no complaint was carried over from previous years.

D. Acceptance and implementation of the recommendations of the Joint Inspection Unit

Web-based tracking system

54. In recent years, the Joint Inspection Unit has made considerable investments to improve its capacity to track the acceptance and implementation of recommendations, in accordance with several requests of the General Assembly (resolutions 54/16, 55/230, 59/267, 59/272, 60/258, 62/246, 63/272, 64/262, 65/270, 66/259, 67/256 and 68/266). The web-based tracking system, introduced in 2012, has brought significant improvements in this regard. It serves not only as an online platform allowing participating organizations to access and update the status of recommendations, but also as a tool for reporting and statistical analysis.

55. In response to the request of some participating organizations to develop additional exportable reports and improve the collection and sharing of comments and suggestions by participating organizations, the Unit upgraded the system to improve statistical reporting. Further upgrades are planned for 2017.

Number of recommendations

56. The Unit has made efforts to address the concerns of participating organizations regarding the high number of recommendations contained in the reports, notes and management letters. Table 1 below indicates the results of such efforts. The average number of recommendations by report, note and management letter has decreased

from 11.4 in 2010 to 2.8 in 2016.[3] Only critical recommendations are formulated as such and other suggestions are highlighted in the text of reports.

Table 1
Number of Joint Inspection Unit reports, notes and management letters and recommendations, 2010-2016

	2010	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*Total 2010-2016*
Reports, notes and management letters								
System-wide and several organizations	8	10	13	5	7	5	11	59
Single-organization	3	2	4	2	3	6	25	45
Total, reports, notes and management letters	**11**	**12**	**17**	**7**	**10**	**11**	**36**	**104**
Recommendations								
System-wide and several organizations	85	100	65	28	61	33	74	446
Single-organization	40	10	44	6	16	16	26	158
Total, recommendations	**125**	**110**	**109**	**34**	**77**	**49**	**100**	**604**
Average number of recommendations by output	**11.4**	**9.2**	**6.4**	**4.9**	**7.7**	**4.5**	**2.8**	**5.8**

Source: Web-based tracking system, January 2017.

Acceptance and implementation rates of system-wide and single organization recommendations

57. The average rate of acceptance of recommendations made between 2008 and 2015 in single organization reports and notes was higher (83 per cent) than that of recommendations in system-wide and several organizations reports (67 per cent) (see figure I).[4]

58. During the same period, the implementation rate of recommendations in single organization reports and notes was, however, lower (82 per cent) than that in system-wide reports (87 per cent). This can be explained by the fact that of the 19 reviews of management and administration performed in single organizations during the period, 3 reviews have very low rates of implementation.

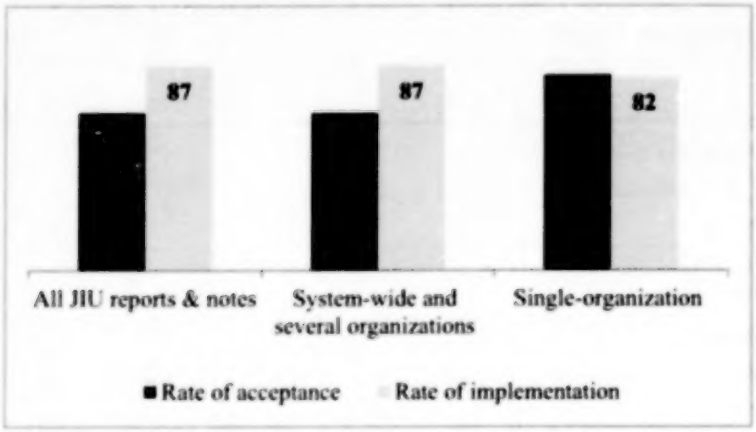
[3] The issuance of 25 management letters (with an average of one recommendation for the most of management letters) contributed significantly to the decrease in the number of recommendations in 2016.

[4] As at 10 January 2017, no input for 2015 was provided by FAO, ICAO, UNDP, UNODC, UN-Habitat and UPU.

Figure I

Average rate of acceptance and implementation of recommendations of the Joint Inspection Unit (2008-2015)

(Percentage)



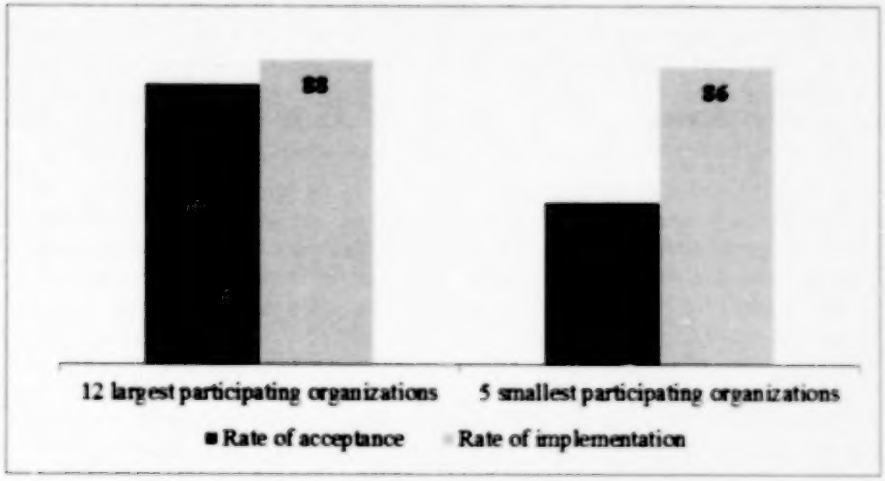
Source: Web-based tracking system, January 2017.

59. A closer analysis by organization (see figure II) indicates that larger participating organizations (i.e., United Nations, UNDP, WFP, UNICEF, WHO, UNHCR, FAO, ILO, UNESCO, UNFPA, UNOPS and UNRWA) tend to have higher acceptance (81 per cent) and implementation rates (88 per cent) than smaller organizations (i.e., IMO, ITC, UNWTO, UPU and WMO). The series of management letters (see para. 50 above) issued on the acceptance and implementation of the Unit's recommendations by 24 participating organizations had an impact with respect to the increase of both, the rate of acceptance and the rate of implementation by the participating organizations. The Unit commends the organizations for the action taken (see annex II, showing the aggregated acceptance and implementation rates by participating organizations from 2008 to 2015).

Figure II

Acceptance and implementation rates of recommendations for the 12 largest and 5 smallest participating organizations (2008-2015)

(Percentage)



Source: Web-based tracking system, January 2017.

Chapter II
Outlook for 2017

60. During 2016, the Unit made improvements to the way it develops its programme of work and to the planning and resourcing of assignments to ensure that significant and complex system-wide projects, such as those relating to small island developing States, the pilot projects under the independent system-wide evaluation policy, and fraud prevention, detection and response, could be successfully undertaken. In the case of the independent system-wide pilot evaluations, the contribution of extrabudgetary resources made the work possible.

61. In 2017, the Unit will maintain diversity in its portfolio of projects while continuing to emphasize a limited number of projects to enable complex undertakings of broad interest. The Unit will devote attention to developing a practical means of contributing, through its oversight work, to the implementation of the Sustainable Development Goals under the 2030 Agenda. Attention to the Goals will be an ongoing effort by the Unit to support the United Nations system-wide initiatives, which is a high priority for participating organizations and Member States alike. Regular and close engagement with participating organizations will increase in 2017 so as to better understand the priorities and risks, and to factor this information into the preparation of a well-developed roster of topics for the future.

62. The way forward for independent system-wide evaluations will be decided by the Economic and Social Council, in accordance with General Assembly resolution 71/243 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system. Following the decision of the Economic and Social Council, the Unit will be in a better position to consider what action should be taken in connection with independent system-wide evaluation during 2017.

63. In the annual report for 2015 (A/70/34), mention was made of the need to examine the way resources available to the Unit are deployed. In the absence of an Executive Secretary, it was not possible to carry out the envisaged review. This exercise will follow the appointment of the Executive Secretary of the Unit during the course of 2017. Among other things, it will review the structure of the secretariat of the Unit to consider how the contemporary needs of the Unit can best be supported and assisted.

64. The annual regular budget allocation to the Unit for 2016 was $6.5 million, of which 93 per cent was for staff costs. The composition of the Unit remained unchanged, with 11 inspectors (at the D-2 level) who are assisted in their work by an Executive Secretary (D-2), nine evaluation and inspection officers (2 P-5, 3 P-4, 3 P-3 and 1 P-2), one investigator (P-3) and five research assistants (at the G-7 and G-6 levels). While Professional staff are assigned to project work as their primary functions, they are also required to undertake additional tasks necessary for the administrative functioning of the Unit. Four General Service staff continued to provide administrative, information technology, documentation management, editorial and other support to the Unit. Furthermore, the internship programme has been an important vehicle to supplement the capacity of the Unit to support the analysis and research required for high quality reports. The programme will continue in 2017.

65. With the aim of increasing its capacity in the context of budgetary limitations, the Unit continues to seek extrabudgetary contributions and additional capacity in the form of Junior Professional Officers. Where possible, inspectors will work jointly on assignments so that effective support can be provided by the limited staff resources by focusing on fewer projects. The Unit will continue to enhance the dissemination, relevance and use of the Unit's work and will focus on improving its outreach, resource mobilization strategy, planning and quality control.

66. The Unit reported in previous years on the success of the web-based system for tracking recommendations that has become a core application on which the majority of participating organizations rely for accurate, up-to-date information on the status of the implementation of recommendations. As the web-based tracking system and the website are key data systems that have become structural features of the Unit's work, the need for predictable funding to support these modest needs is essential for operations and for the follow-up to recommendations. The cost of support, maintenance and hosting services for the web-based tracking system and the website were excluded from the proposed programme budget for the biennium 2016-2017. Furthermore, the requests contained in General Assembly resolutions 70/247 and 70/257 that the Secretary-General consider options for providing these services in-house, and to report in the context of a forthcoming report on the implementation of the information and communications strategy for the Secretariat, have not had any results.

67. While the scale of resources involved is very small, the Unit draws the lack of progress on this matter to the attention of the General Assembly because of the ongoing risk to the functioning of the Joint Inspection Unit. Absent any action by the Secretary-General for the current biennium in response to the previous requests by the General Assembly, the Unit expresses the hope that the Assembly would either request the Secretary-General to make arrangements for the maintenance, support and hosting services for the web-based tracking system and the website by the Secretariat for the biennium 2018-2019 or to include these requirements in the proposed programme budget for the biennium 2018-2019. It should be noted that it is only with extrabudgetary funding from the Government of Norway, that the Unit is able to cover the costs of the web-based tracking system for 2017.

68. The efforts to develop a relevant programme of work, provide the right capacity and skills to undertake complex assignments and deliver good quality and high impact reports are acknowledged by the Unit as being largely its own responsibility. However, the full impact and results of the work of the Joint Inspection Unit is often dependent upon action by legislative and governing bodies on the recommendations made. This is in addition to action by the executive heads on the recommendations addressed to them.

69. The General Assembly has emphasized the need for legislative and governing bodies to give full consideration to the reports of the Joint Inspection Unit (see resolutions 45/237 and 48/221). From the Unit's perspective, however, the specific consideration of its reports by the Assembly has weakened in recent years. Previous practices under which the Assembly considered and acted on the Unit's reports under a distinct agenda item have been replaced by consideration of the reports in the context of related agenda items. While this approach has its logic, in practice, the substance of the Unit's report is overshadowed by the deliberation of the

specific proposals in the report of the Secretary-General and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions. This happens at the expense of recommendations made by the Unit, which simply end up being taken note of by the General Assembly.

70. With respect to the implementation of the recommendations of the Unit, the General Assembly, by its resolution 59/267, decided — on the recommendation of the Secretary-General (see A/58/220 and A/59/349) — to discontinue the Secretary-General's report on the implementation of the recommendations of the Joint Inspection Unit. This decision has diminished focused attention to the feedback to the Assembly on the implementation of the recommendations of the Unit.

71. The Unit perceives that there is a gap in the consideration of its reports that should be addressed. In this regard, rather than propose a specific remedy, such as reverting to earlier practices, an approach might be for the General Assembly to request the Secretary-General to examine developments concerning consideration and action on the recommendations of the Joint Inspection Unit since the adoption of resolution 59/267 and to make proposals, in consultation with the Unit, on options for improvement.

Chapter III
Programme of work for 2017

72. In preparing its programme of work, the Unit considered at its winter session a shortlist of 11 topics, resulting from the consultation with its partners and due consideration of the topics rostered in 2016. The programme of work adopted by the Unit in early 2017 includes six system-wide projects and one management and administration review of participating organizations (see annex V).

73. The Unit identified a number of potential topics for the biennium 2018-2019 to be kept in a roster for consideration. The roster is not exhaustive and is subject to change.

74. The workplan for 2017 includes seven new projects (see the summaries below) and five projects carried forward from the previous workplan, which will be completed during the first half of 2017.

Summaries of projects in the programme of work for 2017

A.423: Review of the United Nations-private sector partnership arrangements in the context of the 2030 Agenda for Sustainable Development

75. The United Nations development system is exploring innovative means to develop partnerships with the business sector, as called for by the global mandates of the United Nations emanating from General Assembly resolutions.

76. On the basis of the experience gained by United Nations organizations in partnering with the private sector for implementing the Millennium Development Goals, the review will examine ways and means to improve the contribution of the private sector to the implementation of the 2030 Agenda for Sustainable Development. In particular, the review will (a) analyse the evolving nature of existing and emerging partnerships and provide the system with valuable information regarding good practices, innovative approaches, lessons learned and benchmarks; (b) assess the fitness for purpose of existing models of multi-stakeholders partnerships arrangements involving the private sector, to leverage resources and concerted efforts towards the implementation of the Sustainable Development Goals; (c) examine whether the current policies, administrative set-ups, frameworks and structures are adequate to provide efficient and effective support for the United Nations system organizations to engage in partnerships with the private sector; and (d) consider ways and means to ensure the proper selection of partners as well as ensure due diligence, transparency, monitoring and accountability.

77. The review will examine the alignment of existing procedures for partnerships with the business sector to the principles established in the most recent Guidelines on a Principle-based Approach to the Cooperation between the United Nations and the Business Sector, issued in 2015, in response to General Assembly resolution 68/234, and the compliance with Assembly resolution 70/224, entitled "Towards global partnerships: a principle-based approach to enhanced cooperation between the United Nations and all relevant partners". The report is expected to identify opportunities to enhance coherence, synergies and coordination in the United

Nations system in building partnerships with the private sector and to build bridges of common interest, values and mutual understanding.

A 424: Improving efficiency and effectiveness in administrative support service delivery through inter-agency cooperation

78. Consequent to the recently completed review of experiences of the United Nations system organizations in developing service centres to enable global approaches to administrative support service delivery, this project will examine the opportunities and scope for enhanced efficiency and effectiveness in the provision of such services through joint or collaborative inter-agency activity. It will examine how CEB member organizations are putting into effect the common principle related to service delivery adopted by CEB to support the implementation of the 2030 Agenda for Sustainable Development. The principle emphasizes the need for global and integrated service delivery approaches and policy platforms for joint and more efficient service provision to provide value for money, lower administrative cost and support integrated programmatic action.

79. The review will examine the functioning and results of current organizational and coordination arrangements to pursue the harmonization, simplification and consolidation of administrative support services; the impediments to the consolidation or integration of service delivery functions and facilities; the opportunities offered by mutual recognition of each other's policies and procedures as a strategy for achieving efficiency; the follow-up to the study on the interoperability of enterprise resources planning systems, prepared at the request of the General Assembly in its resolution 67/226. It will also examine the challenges in ensuring that opportunities for efficiency and effectiveness gains are not limited to the operational activities for development, which have been the focus of legislative direction, and that the mechanisms for implementation and accountability are sufficiently robust.

A 425: Mainstreaming disaster risk reduction strategies in the work of United Nations system organizations

80. This review is part of the Unit's contribution to an effective system-wide implementation of the 2030 Agenda for Sustainable Development. In its resolution 71/243, the General Assembly refers to complementarity between development, disaster risk reduction, humanitarian action and sustaining peace. Addressing disaster risk reduction through a better coordinated and coherent action at system-wide level would enhance effectiveness and efficiency in the work of the United Nations system in building an enabling environment for sustainable development to be rooted at national level.

81. The CEB High-level Committee on Programmes endorsed in April 2016 the revised United Nations Plan of Action on Disaster Risk Reduction for Resilience: Towards a Risk-Informed and Integrated Approach to Sustainable Development (CEB/2016/4). The report will review existing strategies put in place to mainstream disaster risk reduction as part of the activities of the United Nations system organizations in compliance with the Plan of Action mentioned above. It will identify further synergies and measures to ensure that high quality support to vulnerable countries is provided by the United Nations system entities, including disaster risk reduction as a strategic priority of their work. The consolidation of the

United Nations system work in facilitating the implementation of the Sendai Framework for Disaster Risk Reduction 2015-2030 (see General Assembly resolution 69/283, annex II) would have a positive impact on the most vulnerable regions and populations of the world, in line with the overarching goal of not leaving anyone behind, as prescribed by the 2030 Agenda. The report findings and recommendation will feed into the deliberations of the high-level policy session in 2018.

A 426: Review of mechanisms and policies addressing conflict of interest in the United Nations system

82. Building on previous Joint Inspection Unit reports on ethics-related issues such as accountability, fraud and procurement, this report aims to review the mechanisms, programmes and policies of the United Nations system designed to manage and mitigate existing and potential conflicts of interest and to provide protection to whistle-blowers as well as examine the scope of such protected activities.

83. According to Regulation 1.2 (m) of the Staff Regulations and Rules of the United Nations, "a conflict of interest occurs when a staff member's personal interests interfere with the performance of his or her official duties or with the integrity, independence and impartiality required by the staff member's status as an international civil servant". The review will identify situations that pose potential conflicts of interest which may constitute reputational risks to the image of the Organization as well as to the United Nations system in general. The receipt of gifts, favours, honours or hospitality from external sources, the taking of instructions from sources external to the organization or the misuse of official position for personal gain may create an actual or potential conflict of interest that could tarnish the reputation of the Organization and lead to mistrust by Member States, other stakeholders and business partners.

84. The review will also examine the role of ethics offices in the United Nations system with regard to mechanisms and guidelines for financial disclosure and declaration of interest, as well as the detection of wrongdoing and potential conflicts of interest.

85. Finally, the review will identify and disseminate good practices in preventing, mitigating and remedying situations of potential or evident conflict of interest at all levels and develop a set of benchmarks to be applied across the system.

A 427: Review of the acceptance and implementation of the Joint Inspection Unit recommendations: lessons learned

86. Building on the first phase of the review, which focused on the rates of acceptance and implementation and the process of consideration of the Unit's reports by its participating organizations, the second phase of the review is intended to draw lessons to enhance the follow-up process and identify good follow-up practices. More concretely, it will present an analysis of the results of the first phase of the review at the system-wide level and explore new issues, such as the rate of acceptance and implementation by output (i.e., report, note, management letter), type of output (system-wide, single organization) and by the size of the organization.

87. The review will examine the different modalities of dissemination and consideration of reports, the issuance and the use of CEB comments, actions taken by legislative bodies on the recommendations contained in the reports, the relevance of recommendations, the need for better formulation of recommendations and for independent review and verification of their implementation, the role of the focal points and the degree of maturity of the follow-up function by organization, as well as the use of the web-based tracking system. The results of the second phase will be presented in a report containing recommendations for action by the Unit and its participating organizations.

A.428: Review of donor reporting requirements across the United Nations system

88. Over the past two decades, specified (extrabudgetary, non-core or voluntary) contributions by donors have become indispensable for most United Nations system organizations in pursuing their mandates. Demands by the donors for additional reporting on the use by the organizations of the funds made available by them have built-in resource implications, including, among other things, higher transaction costs. Many donors and some organizations acknowledge that the existing formats and systems of reporting are not adequate for the donors' expectations and requirements. The latter are derived largely from the concerns expressed by their own legislatures, parliamentary committees and audit authorities with regard to accountability. Donors need to justify their spending and demonstrate to their domestic constituencies that the funds provided have been used efficiently and effectively, for the intended purposes, and with the expected levels of accountability. In turn, they demand more accountability and transparency in the use of funds provided by them, and better and more frequent reporting by the United Nations system organizations on the results and impacts achieved with the funds provided.

89. The system-wide review will focus on the nature, extent and reasons for donor reporting by organizations of the United Nations system, the degree to which the donor requirements and expectations may be satisfied from existing reporting processes, and how any additional reporting requirements could be more effectively planned, coordinated and budgeted so as to achieve the objectives of all stakeholders. The review will thus seek to explore ways of meeting the expectations of the donors and encompassing the critical requirements of the content, periodicity and end use of funds, while, at the same time, minimizing the administrative burden and reducing transaction costs. It will seek to explore the opportunities for standardized and more coherent reporting across the United Nations system.

A.429: Review of management and administration in the United Nations Office for Project Services (UNOPS)

90. The United Nations Office for Project Services was established in 1973 as part of UNDP and became an independent organization in 1995. It has a network of four global liaison offices, 35 country offices and four multi-country programmes. It oversees activities in more than 80 countries. UNOPS delivers annually approximately $1 billion through project implementation and spends approximately $60 million in administering it.

91. The Joint Inspection Unit conducted a review of UNOPS in 1998 (JIU/REP/1998/5), entitled "United Nations Office for Project Services (UNOPS):

Broader engagement with United Nations system organizations". The objective of the review was to enhance an effective cooperation between the new UNOPS and United Nations system organizations by taking advantage of divisions of labour and the complementarities between them for the benefit of programme countries.

92. The report will be part of the series of management and administration reviews of participating organizations periodically carried out by the Unit. The main objective of the report will be to provide an independent review of the regulatory frameworks and related practices concerning the management and administration of UNOPS, highlighting areas of concern, areas in need of improvement and challenges faced. The review will assess such areas as organizational structure and executive management; strategic planning; funding mechanism; financial framework and control; human resources management; information management and technology; operational support services; the functioning of regional and country offices; cooperation with other United Nations agencies and entities; and oversight. It will follow up on the implementation of recommendations contained in JIU/REP/1998/5.

Annex I

Status of implementation of the workplan for 2016 as at 31 December 2016[a]

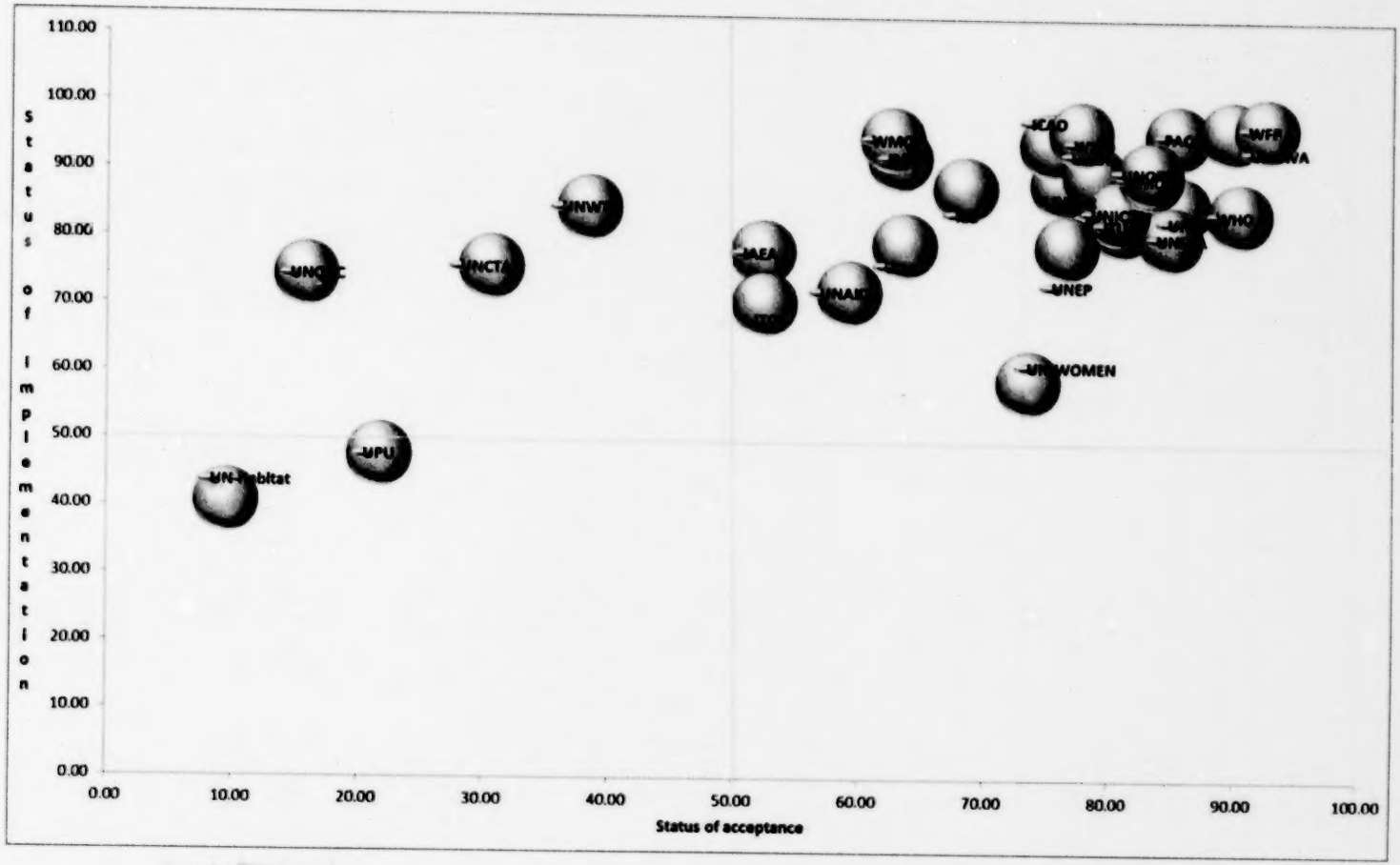
Project title	*Symbol/completion date*
Review of management and administration in the International Telecommunication Union (ITU)	JIU/REP/2016/1
Succession planning in the United Nations system organizations	JIU/REP/2016/2 (A/71/393)
Comprehensive review of United Nations system support for small island developing States: initial findings	JIU/REP/2016/3 (A/71/324)
Fraud prevention, detection and response in United Nations system organizations	JIU/REP/2016/4
Evaluation of the contribution of the United Nations development system to strengthening national capacities for statistical analysis and data collection to support the achievement of the Millennium Development Goals and other internationally-agreed development goals	JIU/REP/2016/5 (A/71/431)
Meta-evaluation and synthesis of United Nations Development Assistance Framework evaluations, with a particular focus on poverty eradication	JIU/REP/2016/6 (A/71/533)
Comprehensive review of United Nations system support for small island developing States: final findings	JIU/REP/2016/7
State of the internal audit function in the United Nations system	JIU/REP/2016/8
Safety and security in the United Nations system	JIU/REP/2016/9
Knowledge management in the United Nations system	JIU/REP/2016/10
Administrative support services: the role of service centres in redesigning administrative service delivery	JIU/REP/2016/11
Review of the acceptance and implementation of the Joint Inspection Unit recommendations by organizations	JIU/ML/2016/1-JIU/ML/2016/25
Partnership in the independent system-wide evaluation: implementation of the pilot phase	Not available
Management and administration review of the United Nations Industrial Development Organization (UNIDO)	To be completed by March 2017

[a] Includes projects carried forward from 2015. Reports and management letters are available at www.unjiu.org.

Project title	*Symbol/completion date*
Management and administration review of the Universal Postal Union (UPU)	To be completed by March 2017
Donor-led accountability and oversight reviews in United Nations system organizations	To be completed by March 2017
System-wide review of results-based management: phase II (two products)	To be completed by end of April 2017
Comprehensive review of travel policies in the United Nations system: achieving efficiency gains and cost-savings and enhancing harmonization	To be completed by end of May 2017

Annex II

Aggregated status of acceptance and implementation of the Joint Inspection Unit recommendations by participating organizations, 2008-2015



Annex III

List of contributing organizations and their percentage share in the costs of the Joint Inspection Unit for 2016-2017

Organization	*Percentage*
FAO	4.5
IAEA	2.0
ICAO	0.8
ILO	2.2
IMO	0.3
ITU	0.7
PAHO	3.0
UNAIDS	0.9
UNDP	17.2
UNESCO	2.6
UNFPA	2.8
UNHCR	8.2
UNICEF	12.5
UNIDO	1.0
United Nations	13.9
UNOPS	2.3
UNRWA	2.2
UN-Women	0.8
UNWTO	0.1
UPU	0.2
WFP	13.1
WHO	7.0
WIPO	1.2
WMO	0.3

Preliminary percentages are based on the proposed budgets for the biennium 2016-2017 and subject to recosting and decisions of the Advisory Committee on Administrative and Budgetary Questions and the General Assembly. The United Nations entry includes United Nations, UNITAR, ITC, ICSC, the International Court of Justice, the United Nations Joint Staff Pension Fund and the United Nations University. It excludes tribunals, special political missions and peacekeeping (source: CEB).

Annex IV

Composition of the Joint Inspection Unit

1. The composition of the Joint Inspection Unit for 2016 was as follows (each inspector's term of office expires on 31 December of the year indicated in parentheses):

Gopinathan Achamkulangare, Chair (India) (2017)

Gennady Tarasov, Vice-Chair (Russian Federation) (2017)

Aicha Afifi (Morocco) (2020)

George A. Bartsiotas (United States of America) (resigned September 2016)

Jorge T. Flores Callejas (Honduras) (2021)

Jean Wesley Cazeau (Haiti) (2017)

Petru Dumitriu (Romania) (2020)

Jeremiah Kramer (Canada) (2020)

Sukai Elie Prom-Jackson (Gambia) (2017)

Gönke Roscher (Germany) (2020)

Rajab Sukayri (Jordan) (2019)

2. The following inspector started her five-year term on 1 January 2017:

Eileen Cronin (United States of America)

3. In accordance with article 18 of its statute, which provides that each year the Unit shall elect from among the inspectors a Chair and a Vice-Chair, the Bureau for 2017 is as follows:

Jeremiah Kramer (Canada), Chair

Jorge T. Flores Callejas (Honduras), Vice-Chair

Annex V

Programme of work for 2017[a]

Project No.	*Title*	*Type*
A.423	Review of the United Nations-private sector partnership arrangements in the context of the 2030 Agenda for Sustainable Development	System-wide
A.424	Improving efficiency and effectiveness in administrative support service delivery through inter-agency cooperation	System-wide
A.425	Mainstreaming disaster risk reduction strategies in the work of United Nations system organizations	System-wide
A.426	Review of mechanisms and policies addressing conflict of interest in the United Nations system	System-wide
A.427	Review of the acceptance and implementation of the Joint Inspection Unit recommendations: lessons learned	System-wide
A.428	Review of donor reporting requirements across the United Nations system	System-wide
A.429	Review of management and administration in the United Nations Office for Project Service (UNOPS)	Single organization

[a] Subject to change during the year.

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